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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा

अधिसूचनाएं

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, June 02, 2021

S.O.541 .-In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F.12(56)FD/Tax/2017-Pt-I-49, dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, in the Table, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.” ;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

[F.12(1)FD/Tax/2021-12]
By Order of the Governor,
Onkar Mal Rajotiya,
Joint Secretary to the Government.

Government Central Press, Jaipur.